

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1664 Session of
1977

INTRODUCED BY LIVENGOD, D. R. WRIGHT, DeMEDIO, COLE,
CALTAGIRONE, BURD, MILANOVICH, STAIRS, ARMSTRONG, ARTHURS,
MILLIRON AND PETRARCA, SEPTEMBER 28, 1977

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 28, 1977

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," establishing guidelines for access to certain tax
11 records by political subdivisions.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Subsection (a) of section 356, act of March 4,
15 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"
16 added August 31, 1971 (P.L.362, No.93) and amended December 6,
17 1972 (P.L.1432, No.316), is amended to read:

18 Section 356. Cooperation with Other Governmental Agencies.--

19 (a) Notwithstanding the provisions of subsection (f) of section
20 353, the department may permit the Commissioner of Internal
21 Revenue of the United States, or the proper officer of any
22 political subdivision of this Commonwealth or of any other state

1 imposing tax based upon the incomes of individuals, or the
2 authorized representative of such officer, to inspect the tax
3 returns of any taxpayer, or may furnish to such officer or his
4 authorized representative an abstract of the return of income of
5 any taxpayer, or supply him with information concerning any item
6 of income contained in any return of any taxpayer. No such
7 inspection, information or abstract shall be furnished to an
8 officer or an authorized representative of a political
9 subdivision until such time as said officer or the authorized
10 representative can furnish the department with the name, current
11 address and social security number of the taxpayer, the amount
12 of wages of such taxpayer and the amount of tax which the
13 political subdivision believes that the taxpayer may owe. Such
14 permission shall be granted or such information furnished to
15 such officer or his representative only if the statutes of the
16 United States or of such other state, as the case may be, grant
17 substantially similar privileges to the proper officer of this
18 Commonwealth charged with the administration of the personal
19 income tax law thereof.

20 * * *

21 Section 2. This act shall take effect immediately.